

RESOLUTION NO. R04-

A RESOLUTION OF THE LEON COUNTY BOARD OF COUNTY COMMISSIONERS; ESTABLISHING IT'S OPPOSITION TO A PROPOSED CONSTITUTIONAL INITIATIVE PETITION TO INCREASE THE HOMESTEAD EXEMPTION BY \$25,000; ESTABLISHING IT'S SUPPORT OF THE FLORIDA ASSOCIATION OF COUNTIES' ONGOING EFFORT TO EDUCATE THE PUBLIC ON THE HARMFUL IMPACT TO ALL FLORIDA COUNTIES, AND THEIR CITIZENS, THAT WOULD NECESSARILY RESULT FROM THE PASSAGE OF THIS INITIATIVE; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, there is a proposed constitutional amendment by the group "Families for Lower Property Taxes" (the "Amendment") (copy attached hereto as Appendix A) that proposes to increase the Homestead Exemption by \$50,000; and

WHEREAS, the proponents of this Amendment have promised all Florida homeowners a property tax savings of \$500 should this amendment pass; and

WHEREAS, the Amendment will result in a \$1.9 billion shift in the property tax burden to many homestead properties, businesses, rental property, second homes, and agricultural properties which will experience an increase in taxes rather than a decrease of the shift in burden; and

WHEREAS, the Amendment, if enacted, will potentially force at least 28 counties to the constitutional 10 mill cap; and

WHEREAS, the Amendment will impact Florida's rural counties significantly, many of which have little or no capacity to replace any lost revenues; and

WHEREAS, Leon County stands to be impacted by approximately \$11.3 million reduced ad valorem taxes for the county which equates to an approximate 1.13 mills gap in countywide revenues, a corresponding reduction in countywide services or a combination of both; and

WHEREAS, the Amendment also stands to significantly impact Leon County School Board and City of Tallahassee ad valorem tax revenues to the detriment of their existing service levels and community-wide activities that also currently benefit Leon County citizens; and

WHEREAS, the amendment will impact voted debt levies, placing at risk current pledges of property tax revenues to meet debt service for such voter approved issues as environmentally sensitive land purchases; and

WHEREAS, all of Florida's counties, including Leon County, are constitutionally and statutorily charged with funding and providing an array of services for Florida's taxpayers and visitors to the state, including but not limited to, law enforcement, courts, elections, public health, emergency medical services, transportation improvements and land use planning; and

WHEREAS, the Board of County Commissioners ability to fund and provide some or all of these services will be adversely impacted by the amendment;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF LEON COUNTY, FLORIDA, AS FOLLOWS:

- Section 1. The County Commission hereby adopts each of the findings of fact as set forth above.
- Section 2. The County Commission hereby declares its opposition to the Families for Lower Property Taxes Amendment increasing the Homestead Exemption and authorizes its staff to publicize its opposition and to advocate against its adoption.
- Section 3. The County Commission encourages all local governments, elected officials and statewide associations and coalitions to join the Florida Association of Counties, the Florida League of Cities, the Florida Chamber of Commerce and others, to voice their opposition to this Amendment and to engage in a public education effort to inform Florida citizens of the negative impacts that are necessarily and directly related to the passage of this initiative.
- Section 4. If any provision of this Resolution is for any reason finally held invalid or unconstitutional by any court of competent jurisdiction, such provision shall be deemed as a separate, distinct, and independent provision and such holding shall not affect the validity of the remaining provisions of this Resolution.
- Section 5. This Resolution shall take effect immediately upon its adoption.

DONE, ADOPTED, AND PASSED by the Board of County Commissioners of Leon County, Florida, this 13th day of July, 2004.

LEON COUNTY, FLORIDA

BY: _____
JANE G. SAULS, CHAIRMAN
BOARD OF COUNTY COMMISSIONERS

ATTESTED BY: _____
BOB INZER, CLERK OF THE COURT

BY: _____
CLERK

APPROVED AS TO FORM:

COUNTY ATTORNEY'S OFFICE
LEON COUNTY, FLORIDA

BY: _____
HERBERT W. A. THIELE, ESQ.
COUNTY ATTORNEY

Appendix A
Text of Proposed Amendment

Reference:
Article VII, Section 6

Ballot Title:
Additional Homestead Tax Exemption

Ballot Summary:
This amendment provides property tax relief to Florida home owners by increasing the homestead exemption on property assessments by an additional \$25,000.

FULL TEXT OF PROPOSED AMENDMENT:
BE IT ENACTED BY THE PEOPLE OF FLORIDA THAT:

ARTICLE VII Section 6 of the Florida Constitution is hereby amended to add the following paragraph (g).

(g) By general law and subject to conditions specified therein, effective for assessments for 2005 and each year thereafter, an additional homestead exemption of twenty-five thousand dollars shall be granted to any person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner.